Canyon Fuel Company, LLC Dugout Canyon Mine P.O. Box 1029 Wellington, Utah 84542



March 15, 2007

Ms. Pamela Grubaugh-Littig Utah Coal Regulatory Program Utah Division of Oil, Gas and Mining 1594 West North Temple, Suite 1210 Salt Lake City, UT 84114-5801

RE: 2006 Annual Report for Soldier Canyon Mine, C/007/018

Dear Ms. Pamela Grubaugh-Littig,

Enclosed please find two copies of the Annual Report for 2006 for the Soldier Canyon Mine.

Should you have any questions concerning this submittal, please contact me at (435) 636-2869.

Sincerely yours,

Vicky S. Miller

enclosures

cc: Chris Hansen (letter only)
Dave Spillman (enclosures)
Central Files (enclosures)

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